# Module 4A Simulation Identifying Dependents as a Single Taxpayer



In this simulation, you will take on the role of Michael Brand in order to learn how to identify dependents as a single taxpayer.

Your Tax Year
January 1

December 31 January 1

Your Filing Season

April 15

You are single. You live in the United States. You have no children.

Your Tax Year
January 1

December 31 January 1

**Your Filing Season** 

April 15

You work for Center City Printing Company. Your only source of income is your job.

January 1

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Your younger brother, David, is 14 years old and single. He is a United States citizen. In March, he moved into your home. David will live with you until he finishes high school. David does not have a job or any other source of income. Since March, David has depended on you for all of his support. You can not be claimed as a dependent on any other person's tax return.

Your Tax Year

January 1

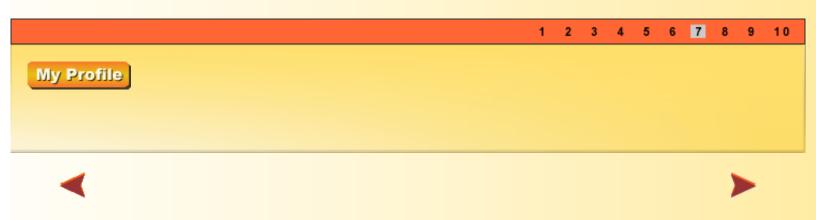
December 31

January 1

April 15

It's the last day of the year. You have earned \$43,523 from your job.

To review your personal information, click My Profile below.



### My Profile

Name: Michael Brand

**Employment: Employed by Center City Printing Company** 

Marital status: Single

Spouse's name (if any): N/A

Children: None

U.S. citizen: Yes

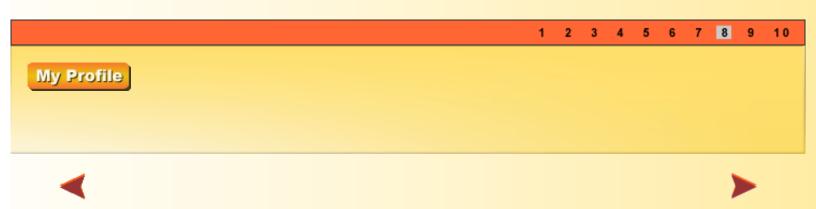
January 1 December 31 January 1 Your Filing Season
April 15

#### Is the Test Met?

Relationship Test	• yes	O no
Citizen or Resident Test	<ul><li>yes</li></ul>	O no
Joint Return Test	<ul><li>yes</li></ul>	O no
Support Test	<ul><li>yes</li></ul>	O no
Age Test	• yes	O no
Residency Test	• yes	O no

Can you claim David as a dependent on you tax return?

• yes • no



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Let's review the solution.

David meets the Relationship Test he is your brother.

David meets the Citizen/Resident Test — he is a United States citizen.

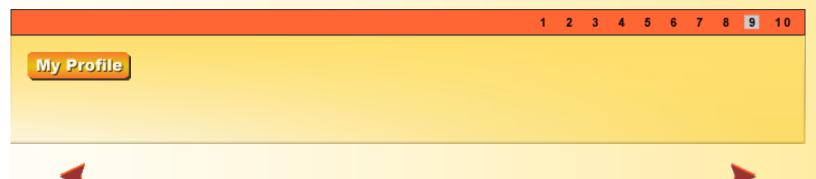
David meets the Joint Return Test — he has no income and will not file a tax return this year.

David meets the Support Test — David did not provide over 50% of his own support.

David meets the Age Test — he's 14.

David meets the Residency Test — he lived with you more than 6 months.

All of the tests are met. You **can** claim David as a dependent on your tax return.



January 1 December 31 January 1 Your Filing Season
April 15

Congratulations, Michael! You've successfully identified David as a dependent.